

NOTE: This disposition is nonprecedential.

## United States Court of Appeals for the Federal Circuit

2007-5150

DANIEL D. PIERCE  
and HENDY J. LUND,

Plaintiffs-Appellants,

v.

UNITED STATES,

Defendant-Appellee.

Brian G. Isaacson, Isaacson & Wilson, P.S., of Seattle, Washington, argued for plaintiffs-appellants.

Marion E.M. Erickson, Attorney, Tax Division, United States Department of Justice, of Washington, DC, argued for defendant-appellee. With him on the brief were Richard T. Morrison, Acting Assistant Attorney General, and Richard Farber, Attorney. Of counsel was Randolph L. Hutter, Attorney

Appealed from: United States Court of Federal Claims

Judge Susan G. Braden

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2007-5150

DANIEL D. PIERCE,  
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Plaintiffs-Appellants,

v.

UNITED STATES,

Defendant-Appellee.

## Judgment

ON APPEAL from the United States Court of Federal Claims  
in CASE NO(S). 05-CV-1071

This CAUSE having been heard and considered, it is

ORDERED and ADJUDGED:

Per Curiam (LINN, Circuit Judge, CLEVINGER, Senior Circuit Judge, and  
PROST, Circuit Judge ).

AFFIRMED. See Fed. Cir. R. 36.

ENTERED BY ORDER OF THE COURT

DATED April 14, 2008

/s/ Jan Horbaly  
Jan Horbaly, Clerk